

**Marilyn M. Bruneau**  
**Managing Director**  
**Protiviti Inc.**

Lynn is a Managing Director in the Metro New York office of Protiviti Inc., a subsidiary of Robert Half International, Inc., and the leading provider of independent internal audit and business and technology risk consulting services. Protiviti helps clients to identify, measure and manage the operational and technology-related risks they face within their industries and within their business systems and processes.

Lynn is the co-chair of Protiviti's Sarbanes-Oxley ("SOA") initiative, with shared responsibility for the development and deployment of Protiviti's SOA solution strategy, client service approach, and go-to-market strategy. She works directly with a variety of clients to implement SOA compliance strategies, focusing primarily on Section 302 (executive certification) and Section 404 (internal control over financial reporting) compliance. She participates frequently in Audit Committee and Board of Director meetings, educating Board members on SOA compliance requirements and solution strategies. She is also a frequent speaker on Sarbanes-Oxley, corporate governance and IT risk-related topics for a variety of industry and professional association conferences and webcasts, and for client internal training programs.

Prior to joining Protiviti, Lynn was the partner in charge of the Technology Risk Consulting group in Arthur Andersen's Metro New York region for over 6 years. Lynn and her group provided technology management and control-related support for the firm's financial audit and Internal Audit services practices, and related technology risk and control consulting for an even broader client base. Her group provided both auditing and consulting services related to the assessment, design and implementation of processes and control mechanisms to help companies more effectively manage the risks associated with the deployment and use of information technology.

Lynn is the co-author of a definitive text "21<sup>st</sup> Century Money, Banking & Commerce" and a whitepaper entitled "The Management of Risks Created by Internet-Initiated Value Transfers", both published by the National Automated Clearing House Association.

Before joining Andersen in early 1996, Lynn was a Vice President with Goldman, Sachs & Co., working with a group of senior partners responsible for instituting an effective control program within the firm to identify and minimize reputational, operational, regulatory and financial risks. Prior to that, she was an Information Technology audit partner with Coopers & Lybrand for eight years, where she worked primarily with large, global clients with complex technology infrastructures. She also has 8 years of experience as a programmer, systems programmer and systems analyst in a university computing environment.

Lynn graduated from the Massachusetts Institute of Technology with a B.S. in Theoretical Mathematics and has completed all of the course work and thesis research for an M.S. in Geophysics at the Pennsylvania State University. She was a charter member of the Certified Information Systems Auditor certification program, and is a member of the Institute of Internal Auditors, and of the Academy of Women Achievers, sponsored by the New York YWCA.

